

SEC. 119. *Cash registers, adding machines, typewriters, refrigerating machines, washing machines, etc.*

Cash registers, adding machines, etc.

Every person, firm, or corporation engaged in the business of selling and/or delivering, and/or renting, cash registers, typewriters, adding or bookkeeping machines, billing machines, check protectors or protectographs, kelvinators, frigidaire, or other refrigerating machines, lighting systems, washing machines, mechanically or electrically operated burglar alarms, addressograph machines, multigraph and other duplicating machines, vacuum cleaners, mechanically or electrically operated oil burners and coal stokers, card punching, assorting and tabulating machinery, shall apply for and procure from the Commissioner of Revenue a State license for each place where such business is transacted in this State, and shall pay for such license a tax of ten dollars (\$10.00).

Devices enumerated.

Amount of tax.

(a). Counties, cities, and towns shall not levy a license tax on the business taxed in this section.

Local units may not tax.

SEC. 120. *Sewing machines.*

(a). Every person, firm, or corporation engaged in the business of selling sewing machines within this State shall apply for and obtain from the Commissioner of Revenue a State-wide license for the privilege of engaging in such business and shall pay for such license a tax of one hundred dollars (\$100.00) per annum for each such make of machines sold or offered for sale.

Sewing machines.

Amount of tax.

(b). In addition to the annual license tax imposed in Subsection (a) of this section, such person, firm, or corporation engaged in the business taxed under this section shall pay a tax at the rate of tax levied in Article V, Schedule E, of this act, on retail sales of merchandise on the total receipts during the preceding year from the sale, lease, or exchange of sewing machines and/or accessories within the State, which said tax shall be paid to the Commissioner of Revenue at the time of securing the annual license provided for in Subsection (a) of this section: *Provided*, that the tax on sales in the preceding year, levied in this subsection, shall apply only for the fiscal year ending May 31, 1935: *Provided further*, that on and after June 1, 1935, the additional tax on sales levied in this subsection shall be assessed and collected under the provisions of Article V, Schedule E, of this act, the same as the tax on the sales of other merchandise.

Gross receipts tax additional.

Application of sales tax.

(c). Any person, firm, or corporation obtaining a license under the foregoing sections may employ agents and secure a duplicate copy of such license for each such agent by paying a tax of ten dollars (\$10.00) to the Commissioner of

License tax on agents.